



3015 (02-09-04)

ANNUAL REPORT

OF

Name: RANDOLPH WATER UTILITY

Principal Office: 248 WEST STROUD STREET
RANDOLPH, WI 53956-1292

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I ELLEN KRAUSE of
(Person responsible for accounts)

_____, RANDOLPH WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/26/2001
(Date)

RANDOLPH WATER UTILITY

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RANDOLPH WATER UTILITY

Utility Address: 248 WEST STROUD STREET
RANDOLPH, WI 53956-1292

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ELLEN KRAUSE

Title: CLERK

Office Address:

248 WEST STROUD STREET
RANDOLPH, WI 53956

Telephone: (920) 326 - 4600

Fax Number: (920) 326 - 4603

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR DEAN S TILLEMA

Title: CPA

Office Address: WESTRA, TILLEMA, & O'CONNOR, LLC
111 E. MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: ELLEN KRAUSE**Title:** CLERK**Office Address:**248 WEST STROUD STREET
RANDOLPH, WI 53956**Telephone:** (920) 326 - 4600**Fax Number:** (920) 326 - 4603**E-mail Address:**

Name: PETER WORECK**Title:** SUPERINTENDENT**Office Address:**248 WEST STROUD STREET
RANDOLPH, WI 53956**Telephone:** (920) 326 - 4600**Fax Number:** (920) 326 - 4603**E-mail Address:**

Name: VERN GOVE**Title:** VILLAGE PRESIDENT**Office Address:**248 WEST STROUD STREET
RANDOLPH, WI 53956**Telephone:** (920) 326 - 4600**Fax Number:** (920) 326 - 4603**E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

LOIS BIEL

STEVE OOSTERHOUSE

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?
Names of persons rendering the service on/committee:

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	131,053	132,490	1
Operating Expenses:			
Operation and Maintenance Expense (401)	117,959	85,477	2
Depreciation Expense (403)	26,301	17,420	3
Amortization Expense (404)	0	0	4
Taxes (408)	21,107	18,631	5
Total Operating Expenses	165,367	121,528	
Net Operating Income	(34,314)	10,962	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(34,314)	10,962	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,060	206	9
Miscellaneous Nonoperating Income (421)	4,100	0	10
Total Other Income	15,160	206	
Total Income	(19,154)	11,168	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(19,154)	11,168	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	1,010	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	1,010	0	
Net Income	(20,164)	11,168	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	97,842	86,674	19
Balance Transferred from Income (433)	(20,164)	11,168	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	1	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	77,677	97,842	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON TEMPORARY INVESTMENTS	11,060	4
Total (Acct. 419):	11,060	
Miscellaneous Nonoperating Income (421):		
GAIN ON SALE OF TRUCK	4,100	5
Total (Acct. 421):	4,100	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ROUNDING	1	9
Total (Acct. 435)--Debit:	1	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	131,053	0	0	0	131,053	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	131,053	0	0	0	131,053	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,602,537	1,051,480	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	339,488	323,620	2
Net Utility Plant	1,263,049	727,860	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10	10	8
Temporary Cash Investments (132)	122,092	25,548	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,950	22,080	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	731,159	90,371	14
Materials and Supplies (150)	3,240	1,792	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	881,451	139,801	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	22,070	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	22,070	0	
Total Assets and Other Debits	2,166,570	867,661	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,101,716	472,930	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	77,677	97,842	23
Total Proprietary Capital	1,179,393	570,772	
LONG-TERM DEBT			
Bonds (221)	675,000	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	675,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,137	2,137	28
Payables to Municipality (233)	55,573	50,668	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	18,856	14,509	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	4,164	2,128	33
Total Current and Accrued Liabilities	84,730	69,442	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	227,447	227,447	38
Total Liabilities and Other Credits	2,166,570	867,661	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,602,537	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	1,602,537	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	339,488	0	0	0	9
Total Accumulated Provision	339,488	0	0	0	
Net Utility Plant	1,263,049	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	323,620				323,620	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,301				26,301	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	617				617	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	26,918	0	0	0	26,918	13
Debits during year						14
Book cost of plant retired	11,050				11,050	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,050	0	0	0	11,050	19
Balance End of Year	339,488	0	0	0	339,488	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.23%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,240	1,792	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,240	1,792	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REVENUE BONDS	0	1010	22,070	1
Total			22,070	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	472,930	1
Changes during year (explain):		
CAPITAL PROJECTS PAID BY MUNICIPALITY NOT SUBJECT TO REPAYMENT	628,786	2
Balance end of year	1,101,716	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS (TIF OBLIGATION)	03/01/2000	05/01/2020	0.00%	675,000	1
Total Bonds (Account 221):				675,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,509	1
Accruals:		
Charged water department expense	21,480	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	21,480	
Taxes paid during year:		
County, state and local taxes	14,400	6
Social Security taxes	2,573	7
PSC Remainder Assessment	160	8
Other (explain):		
NONE	0	9
Total payments and other debits	17,133	
Balance end of year	18,856	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	227,447	0	0	0	0	227,447	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	227,447	0	0	0	0	227,447	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,950	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	24,950	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER/TIF FOR WATER PROJECTS AND BONDS	731,159	12
Total (Acct. 145):	731,159	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
USE OF VEHICLES AND EQUIPMENT	22,250	16
PROPERTY AND LIABILITY INSURANCE PAID BY VILLAGE	33,323	17
Total (Acct. 233):	55,573	
Other Deferred Credits (253):		
NONE	0	18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,207,072	0	0	0	1,207,072	1
Materials and Supplies	2,516	0	0	0	2,516	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	331,554	0	0	0	331,554	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	227,447	0	0	0	227,447	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	650,587	0	0	0	650,587	
Net Operating Income	(34,314)	0	0	0	(34,314)	8
Net Operating Income as a percent of						
Average Net Rate Base	-5.27%	N/A	N/A	N/A	-5.27%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	787,323	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	87,759	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	875,082	
Net Income		
Net Income	(20,164)	5
Percent Return on Proprietary Capital	-2.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

WELL WENT OPERATIONAL IN 2000.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

WATER REVENUE BONDS INCURRED ARE TO BE PAID BY TIF DISTRICT FROM TAX INCREMENTS. THEREFORE TREATING INTEREST RATE ON BONDS AT ZERO.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 17, 2001

Ms. Ellen Krause, Clerk
Randolph Municipal Water Utility
248 West Stroud Street
Randolph, WI 53956-1292

2000 Analytical Review DWCCA-4920-PJL

Dear Ms. Krause:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.
2. With regard to the \$4,100 gain on the sale of a truck reported in Account 421 on page F-2, please note that in the future such gains on sales of vehicles should be credited to depreciation expense rather than to a revenue account. Also, a review of the Water Plant in Service schedule indicates that there was no retirement reported in Account 373, Transportation Equipment. What account the truck was recorded in and when was the truck retired from service?
3. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$968 (see enclosed worksheet). Because of this large discrepancy, we also checked the amount reported in the 1999 annual report and discovered a discrepancy of \$478 for that year. Please adjust your 2001 Public Fire Protection Service charge to account for the total \$1,446 overcharge from 2000 and 1999. Please follow our procedure for calculating the charge in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4920.doc

Enclosure

Response received 8/31/01:
August 31, 2001

Peter Leege
Financial Specialist
Public Service Commission of Wisconsin
Leegep@psc.state.wi.us

RE: Analytical Review of 2000 Report for the Village of Randolph

This letter is in response to your letter of August 17, 2001, addressed to Randolph Municipal Water Utility. The responses will be in the same order as your questions and are as follows:

1) Page W-5 changes over \$2000 and 30%:

Line 3, Account #620, Power for Pumping increased due to higher energy costs and an adjustment by the utility to the budget plan.

Line 5, Account #640, Supplies should have been \$12,592 with the difference of \$19,844 going to repairs.

Line 6, Account #650, Total Repairs should be \$28,652 based on the previous change (was \$8,808). Of this total, \$17,544 pertained to water tower repairs and painting, the majority of the remainder was for main break repairs.

2) I have noted your comment with respect to sale gains and will comply in the future. With respect to the truck, the cost had been included in account #379, rather than in account #373. We will watch this in the future

3) Per our conversation, I noted that the public fire protection charge included supply main footage and should not have. I will adjust the 2001 charge for \$1,446 as you suggest and change future calculations.

I hope the above addresses your comments. Please let me know if you need anything else.

Dean Tillema
Westra, Tillema & O'Connor, LLC

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	129,715	1
Total Sales of Water	129,715	
Other Operating Revenues		
Forfeited Discounts (470)	299	2
Other Water Revenues (474)	1,039	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,338	
Total Operating Revenues	131,053	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	95,154	5
General Operating Expenses (680-690)	22,805	6
Total Operation and Maintenance Expenses	117,959	
Other Operating Expenses		
Depreciation Expense (403)	26,301	7
Amortization Expense (404)	0	8
Taxes (408)	21,107	9
Total Other Operating Expenses	47,408	
Total Operating Expenses	165,367	
NET OPERATING INCOME	(34,314)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	1	125	329	3
Total Unmetered Sales to General Customers (460)	1	125	329	
Metered Sales to General Customers (461)				
Residential	563	27,110	66,945	4
Commercial	94	13,516	24,141	5
Industrial	21	2,840	5,136	6
Total Metered Sales to General Customers (461)	678	43,466	96,222	
Private Fire Protection Service (462)	3		1,629	7
Public Fire Protection Service (463)	1		26,533	8
Other Sales to Public Authorities (464)	12	2,493	5,002	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	695	46,084	129,715	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	26,533	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	26,533	
Forfeited Discounts (470):		
Customer late payment charges	299	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	299	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	796	7
Other (specify):		
RECONNECT CHARGES	243	8
Total Other Water Revenues (474)	1,039	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	29,634	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	15,008	3
Chemicals (630)	6,109	4
Supplies and Expenses (640)	32,436	5
Repairs of Water Plant (650)	8,808	6
Transportation Expenses (660)	3,159	7
Total Plant Operation and Maintenance Expenses	95,154	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,010	8
Office Supplies and Expenses (681)	694	9
Outside Services Employed (682)	3,190	10
Insurance Expense (684)	3,155	11
Employees Pensions and Benefits (686)	9,756	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	22,805	
Total Operation and Maintenance Expenses	117,959	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,776	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		402	2
Net property tax equivalent		18,374	
Social Security		2,573	3
PSC Remainder Assessment		160	4
Other (specify): NONE		0	5
Total tax expense		21,107	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia	Dodge			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209990	0.210428			3
County tax rate	mills		4.290060	6.571808			4
Local tax rate	mills		8.143190	9.303061			5
School tax rate	mills		15.538210	15.570680			6
Voc. school tax rate	mills		1.540060	1.543282			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		29.721510	33.199259			10
Less: state credit	mills		2.233400	1.912268			11
Net tax rate	mills		27.488110	31.286991			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.143190	9.303061			14
Combined School Tax Rate	mills		17.078270	17.113962			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		25.221460	26.417023			17
Total Tax Rate	mills		29.721510	33.199259			18
Ratio of Local and School Tax to Total	dec.		0.848593	0.795711			19
Total tax net of state credit	mills		27.488110	31.286991			20
Net Local and School Tax Rate	mills		23.326213	24.895410			21
Utility Plant, Jan. 1	\$	811,607	324,643	486,964			22
Materials & Supplies	\$	1,792	717	1,075			23
Subtotal	\$	813,399	325,360	488,039			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	813,399	325,360	488,039			26
Assessment Ratio	dec.		0.952430	0.950440			27
Assessed Value	\$	773,734	309,883	463,852			28
Net Local & School Rate	mills		23.326213	24.895410			29
Tax Equiv. Computed for Current Year	\$	18,776	7,228	11,548			30
Tax Equivalent per 1994 PSC Report	\$	13,033					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,776					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	100		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	58,112	800,661	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	58,212	800,661	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,993		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,894		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,901		20
Total Pumping Plant	52,788	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25		21
Structures and Improvements (331)	24,366		22
Water Treatment Equipment (332)	67,781		23
Total Water Treatment Plant	92,172	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	75		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			100	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			858,773	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	858,873	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			4,993	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			41,894	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,901	20
Total Pumping Plant	0	0	52,788	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25	21
Structures and Improvements (331)			24,366	22
Water Treatment Equipment (332)			67,781	23
Total Water Treatment Plant	0	0	92,172	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			75	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	57,272		26
Transmission and Distribution Mains (343)	386,736		27
Fire Mains (344)	0		28
Services (345)	76,122		29
Meters (346)	35,101	1,320	30
Hydrants (348)	36,146		31
Other Transmission and Distribution Plant (349)	190		32
Total Transmission and Distribution Plant	591,642	1,320	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	2,895		37
Other General Equipment (379)	13,898		38
Other Tangible Property (390)	0		39
Total General Plant	16,793	0	
Total utility plant in service directly assignable	811,607	801,981	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	811,607	801,981	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			57,272 26
Transmission and Distribution Mains (343)			386,736 27
Fire Mains (344)			0 28
Services (345)			76,122 29
Meters (346)	1,050		35,371 30
Hydrants (348)			36,146 31
Other Transmission and Distribution Plant (349)			190 32
Total Transmission and Distribution Plant	1,050	0	591,912
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			2,895 37
Other General Equipment (379)	10,000	(1)	3,897 38
Other Tangible Property (390)			0 39
Total General Plant	10,000	(1)	6,792
Total utility plant in service directly assignable	11,050	(1)	1,602,537
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	11,050	(1)	1,602,537

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,579	4,579	1
February			4,274	4,274	2
March			4,320	4,320	3
April			4,258	4,258	4
May			4,836	4,836	5
June			4,451	4,451	6
July			5,409	5,409	7
August			5,860	5,860	8
September			5,143	5,143	9
October			5,071	5,071	10
November			5,072	5,072	11
December			4,903	4,903	12
Total for year	0	0	58,176	58,176	
Less: Measured or estimated water used in main flushing and water treatment during year				3,795	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				54,381	16
Less: Water sold				46,084	17
Losses and unaccounted for				8,297	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				275	21
Date of maximum: 9/25/2000					22
Cause of maximum:					23
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				112	24
Date of minimum: 6/9/2000					25
Total KWH used for pumping for the year				189,630	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BACKUP WELL (1906)/136 W. STRC 1		385	4	500,000	Yes	1
BACKUP	2	552	12	500,000	Yes	2
MAIN WELL (2000) HWY. P	3	525	12	504,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BACKUP	BACKUP	MAIN WELL	2
Purpose	P	P	P	3
Destination	D	R	D	4
Pump Manufacturer	F.M.	GOULD	CHICAGO	5
Year Installed	1983	1995	2000	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	425	400	350	8
Pump Motor or Standby Engine Mfr	G.E	US	FORD	9
Year Installed	1992	1930	2000	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	20	15	425	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR	TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1930	1906	6
			7
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	10	30	10
Total capacity in gallons	75,000	75,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
			20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800		21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	1.500	296	0	0	0	296	1
M	T	4.000	2,215	0	0	0	2,215	2
M	T	6.000	33,260	0	0	0	33,260	3
M	D	8.000	1,104	0	0	0	1,104	4
M	S	8.000	5,624	0	0	0	5,624	5
M	S	10.000	2,228	0	0	0	2,228	6
Total Within Municipality			44,727	0	0	0	44,727	
Total Utility			44,727	0	0	0	44,727	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	15	0	0	0	15		1
M	0.625	504	0	0	0	504		2
L	0.750	10	0	0	0	10		3
M	0.750	77	0	0	0	77		4
M	1.000	21	0	0	0	21		5
M	1.500	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	4	0	0	0	4		8
M	8.000	1	0	0	0	1		9
Total Utility		636	0	0	0	636	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	652	24	17	0	659	48	1
0.750	0	0	0	0	0	0	2
1.000	16	0	0	0	16	2	3
1.250	1	0	0	0	1	0	4
1.500	7	0	0	1	8	0	5
2.000	12	0	4	0	8	0	6
3.000	3	0	0	0	3	0	7
Total:	691	24	21	1	695	50	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	569	60	15	4	0	11	659	1
0.750	0	0	0	0	0	0	0	2
1.000	0	10	1	4	0	1	16	3
1.250	0	1	0	0	0	0	1	4
1.500	0	5	1	1	0	1	8	5
2.000	0	4	0	4	0	0	8	6
3.000	0	2	0	1	0	0	3	7
Total:	569	82	17	14	0	13	695	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	96	0	0	0	96	2
Total Fire Hydrants	96	0	0	0	96	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	96
Number of distribution system valves end of year:	92
Number of distribution valves operated during year:	27

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Line 3, Account #620, Power for Pumping increased due to higher energy costs and an adjustment by the utility to the budget plan.

Line 5, Account #640, Supplies should have been \$12,592 with the difference of \$19,844 going to repairs.

Line 6, Account #650, Total Repairs should be \$28,652 based on the previous change (was \$8,808). Of this total, \$17,544 pertained to water tower repairs and painting, the majority of the remainder was for main break repairs.

PJL

Water Utility Plant in Service (Page W-08)

W-9 COLUMN F - ROUNDING.

W-8 COLUMN C - NEW WELL WENT OPERATIONAL IN 2000.

Meters (Page W-17)

W-17 COLUMN E - CHANGE FROM NEW COUNT.
